

**BEFORE THE  
CALIFORNIA BOARD OF ACCOUNTANCY  
DEPARTMENT OF CONSUMER AFFAIRS  
STATE OF CALIFORNIA**

In the Matter of the Accusation Against:

Case No. AC-2011-8

**RICHARD GENSLEY BOYER**  
1001 Damascus Circle  
Costa Mesa, CA 92626

**Certified Public Accountant Certificate No.  
17438**

Respondent.

**DECISION AND ORDER**

The attached Stipulated Settlement and Disciplinary Order is hereby adopted by the California Board of Accountancy, Department of Consumer Affairs, as its Decision in this matter.

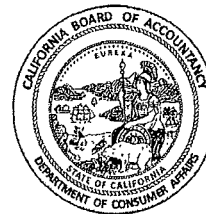
This Decision shall become effective on October 27, 2012.

It is so ORDERED September 27, 2012

  
\_\_\_\_\_  
FOR THE CALIFORNIA BOARD OF  
ACCOUNTANCY  
DEPARTMENT OF CONSUMER AFFAIRS



DEPARTMENT OF CONSUMER AFFAIRS  
CALIFORNIA BOARD OF ACCOUNTANCY  
2000 EVERGREEN STREET, SUITE 250  
SACRAMENTO, CA 95815-3832  
TELEPHONE: (916) 263-3680  
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### DECLARATION OF SERVICE BY CERTIFIED AND FIRST CLASS MAIL

I declare I am employed in the county of Sacramento, California. I am over 18 years of age and not a party to the within entitled cause; my business address is 2000 Evergreen Street, Suite 250, Sacramento, California 95815-3832. I am familiar with the business practice of the California Board of Accountancy for collection and processing of correspondence for mailing with the United States Postal Service. In accordance with that practice, correspondence placed in the internal mail collection system at the California Board of Accountancy is deposited with the United States Postal Service that same day with certified mail and first class mail postage thereon fully prepaid at Sacramento, California in the ordinary course of business. I am aware that on motion of the party served, service is presumed invalid if the postal cancellation date or postage meter date is more than one day after the date of deposit for mailing contained in this declaration.

On September 27, 2012, I served the following:

- Stipulated Settlement and Disciplinary Order:**

on the interested party or parties to this action by placing true copies enclosed in sealed envelopes, with postage fully prepaid for both regular and certified mail in the United States mail at Sacramento, California addressed as follows:

NAME/ADDRESS	
RICHARD GENSLEY BOYER 1001 DAMASCUS CIRCLE COSTA MESA, CA 92626	Regular Mail  Certified Mail No.: 7011 2000 0002 7916 7021

I declare under penalty of perjury under the laws of the State of California the foregoing is true and correct.

DATE EXECUTED:  September 27, 2012	SIGNATURE:  PRINTED NAME OF DECLARANT: Elizabeth Anne Nunally Enforcement Technician
--	--

1 KAMALA D. HARRIS  
Attorney General of California  
2 JAMES M. LEDAKIS  
Supervising Deputy Attorney General  
3 DAVID E. HAUSFELD  
Deputy Attorney General  
4 State Bar No. 110639  
110 West "A" Street, Suite 1100  
5 San Diego, CA 92101  
P.O. Box 85266  
6 San Diego, CA 92186-5266  
Telephone: (619) 645-2025  
7 Facsimile: (619) 645-2061  
*Attorneys for Complainant*  
8

9 **BEFORE THE**  
**CALIFORNIA BOARD OF ACCOUNTANCY**  
10 **DEPARTMENT OF CONSUMER AFFAIRS**  
**STATE OF CALIFORNIA**

11 In the Matter of the Accusation Against:

Case No. AC-2011-8

12 **RICHARD GENSLEY BOYER**  
13 **1001 Damascus Circle**  
14 **Costa Mesa, CA 92626**

**STIPULATED SETTLEMENT AND**  
**DISCIPLINARY ORDER**

15 **Certified Public Accountant Certificate No.**  
16 **17438**

17 Respondent.

18  
19 IT IS HEREBY STIPULATED AND AGREED by and between the parties to the above-  
20 entitled proceedings that the following matters are true:

21 **PARTIES**

22 1. Patti Bowers (Complainant) is the Executive Officer of the California Board of  
23 Accountancy. She brought this action solely in her official capacity and is represented in this  
24 matter by Kamala D. Harris, Attorney General of the State of California, by David E. Hausfeld,  
25 Deputy Attorney General.

26 2. Richard Gensley Boyer (Respondent) is representing himself in this proceeding and  
27 has chosen not to exercise his right to be represented by counsel.

28 ///

3. On or about April 21, 1972, the California Board of Accountancy issued Certified Public Accountant Certificate No. 17438 to Richard Gensley Boyer (Respondent). The Certified Public Accountant Certificate was in full force and effect at all times relevant to the charges brought in Accusation No. AC-2011-8 and will expire on May 31, 2013, unless renewed.

## JURISDICTION

4. Accusation No. AC-2011-8 was filed before the California Board of Accountancy (CBA), Department of Consumer Affairs, and is currently pending against Respondent. The Accusation and all other statutorily required documents were properly served on Respondent on February 29, 2012. Respondent timely filed his Notice of Defense contesting the Accusation.

5. A copy of Accusation No. AC-2011-8 is attached as Exhibit A and incorporated herein by reference.

## ADVISEMENT AND WAIVERS

6. Respondent has carefully read, and understands the charges and allegations in Accusation No. AC-2011-8. Respondent has also carefully read, and understands the effects of this Stipulated Settlement and Disciplinary Order.

7. Respondent is fully aware of his legal rights in this matter, including the right to a hearing on the charges and allegations in the Accusation; the right to be represented by counsel at his own expense; the right to confront and cross-examine the witnesses against him; the right to present evidence and to testify on his own behalf; the right to the issuance of subpoenas to compel the attendance of witnesses and the production of documents; the right to reconsideration and court review of an adverse decision; and all other rights accorded by the California Administrative Procedure Act and other applicable laws.

8. Respondent voluntarily, knowingly, and intelligently waives and gives up each and every right set forth above.

## CULPABILITY

9. Respondent admits the truth of each and every charge and allegation in Accusation No. AC-2011-8.

/ / /

10. Respondent agrees that his Certified Public Accountant Certificate is subject to discipline and he agrees to be bound by the CBA's probationary terms as set forth in the Disciplinary Order below.

## CONTINGENCY

11. This stipulation shall be subject to approval by the California Board of Accountancy. Respondent understands and agrees that counsel for Complainant and the staff of the California Board of Accountancy may communicate directly with the CBA regarding this stipulation and settlement, without notice to or participation by Respondent. By signing the stipulation, Respondent understands and agrees that he may not withdraw his agreement or seek to rescind the stipulation prior to the time the CBA considers and acts upon it. If the CBA fails to adopt this stipulation as its Decision and Order, the Stipulated Settlement and Disciplinary Order shall be of no force or effect, except for this paragraph, it shall be inadmissible in any legal action between the parties, and the CBA shall not be disqualified from further action by having considered this matter.

12. The parties understand and agree that facsimile copies of this Stipulated Settlement and Disciplinary Order, including facsimile signatures thereto, shall have the same force and effect as the originals.

13. This Stipulated Settlement and Disciplinary Order is intended by the parties to be an integrated writing representing the complete, final, and exclusive embodiment of their agreement. It supersedes any and all prior or contemporaneous agreements, understandings, discussions, negotiations, and commitments (written or oral). This Stipulated Settlement and Disciplinary Order may not be altered, amended, modified, supplemented, or otherwise changed except by a writing executed by an authorized representative of each of the parties.

14. In consideration of the foregoing admissions and stipulations, the parties agree that the CBA may, without further notice or formal proceeding, issue and enter the following Disciplinary Order:

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**DISCIPLINARY ORDER**

IT IS HEREBY ORDERED that Certified Public Accountant Certificate No. 17438 issued to Richard Gensley Boyer (Respondent) is revoked. However, the revocation is stayed and Respondent is placed on probation for three (3) years on the following terms and conditions.

1. **Actual Suspension.** Certified Public Accountant Certificate No. 17438 issued to Richard Gensley Boyer is suspended for six months. During the period of suspension the Respondent shall engage in no activities for which certification as a Certified Public Accountant or Public Accountant is required as described in Business and Professions Code, Division 3, Chapter 1, Section 5051.

2. **Obey All Laws.** Respondent shall obey all federal, California, other states' and local laws, including those rules relating to the practice of public accountancy in California.

3. **Submit Written Reports.** Respondent shall submit, within ten (10) days of completion of the quarter, written reports to the CBA on a form obtained from the CBA. The Respondent shall submit, under penalty of perjury, such other written reports, declarations, and verification of actions as are required. These declarations shall contain statements relative to Respondent's compliance with all the terms and conditions of probation. Respondent shall immediately execute all release of information forms as may be required by the CBA or its representatives.

4. **Personal Appearances.** Respondent shall, during the period of probation, appear in person at interviews/meetings as directed by the CBA or its designated representatives, provided such notification is accomplished in a timely manner.

5. **Comply With Probation.** Respondent shall fully comply with the terms and conditions of the probation imposed by the CBA and shall cooperate fully with representatives of the California Board of Accountancy in its monitoring and investigation of the Respondent's compliance with probation terms and conditions.

6. **Practice Investigation.** Respondent shall be subject to, and shall permit, a practice investigation of the Respondent's professional practice. Such a practice investigation shall be

1 conducted by representatives of the CBA, provided notification of such review is accomplished in  
2 a timely manner.

3       7.    **Comply With Citations.** Respondent shall comply with all final orders resulting  
4 from citations issued by the California Board of Accountancy.

5       8.    **Tolling of Probation For Out-of-State Residence/Practice.** In the event  
6 Respondent should leave California to reside or practice outside this state, Respondent must  
7 notify the CBA in writing of the dates of departure and return. Periods of non-California  
8 residency or practice outside the state shall not apply to reduction of the probationary period, or  
9 of any suspension. No obligation imposed herein, including requirements to file written reports,  
10 reimburse the CBA costs, or make restitution to consumers, shall be suspended or otherwise  
11 affected by such periods of out-of-state residency or practice except at the written direction of the  
12 CBA.

13       9.    **Violation of Probation.** If Respondent violates probation in any respect, the CBA,  
14 after giving Respondent notice and an opportunity to be heard, may revoke probation and carry  
15 out the disciplinary order that was stayed. If an accusation or a petition to revoke probation is  
16 filed against Respondent during probation, the CBA shall have continuing jurisdiction until the  
17 matter is final, and the period of probation shall be extended until the matter is final.

18       10.   **Completion of Probation.** Upon successful completion of probation, Respondent's  
19 license will be fully restored.

20       11.   **Cost Reimbursement.** Respondent shall reimburse the CBA \$10,143.50 for its  
21 investigation and prosecution costs. The payment shall be made as follows: Quarterly payments  
22 (due with quarterly written reports), the final payment being due one year before probation is  
23 scheduled to terminate.

24       12.   **Continuing Education Courses.** Respondent shall take and complete 24 hours of  
25 continuing professional education courses as specified by the CBA or its designee at the time of  
26 Respondent's first probation appearance. The professional education courses shall be completed  
27 within a period of time designated and specified in writing by the CBA or its designee, which  
28 time-frame shall be incorporated as a condition of this probation. These courses shall be in

1 addition to continuing education requirements for relicensing:


2 Failure to satisfactorily complete the required courses as scheduled or failure to complete  
3 same no later than 100 days prior to the termination of probation shall constitute a violation of  
4 probation.

5 13. **Active License Status.** Respondent shall at all times maintain an active license  
6 status with the CBA, including during any period of suspension. If the license is expired at the  
7 time the CBA's decision becomes effective, the license must be renewed within 30 days of the  
8 effective date of the decision.

9 **ACCEPTANCE**

10 I have carefully read the Stipulated Settlement and Disciplinary Order. I understand the  
11 stipulation and the effect it will have on my Certified Public Accountant Certificate. I enter into  
12 this Stipulated Settlement and Disciplinary Order voluntarily, knowingly, and intelligently, and  
13 agree to be bound by the Decision and Order of the California Board of Accountancy.

14  
15 DATED: August 24, 2012

16   
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18 RICHARD GENSLEY BOYER  
19 Respondent  
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ENDORSEMENT

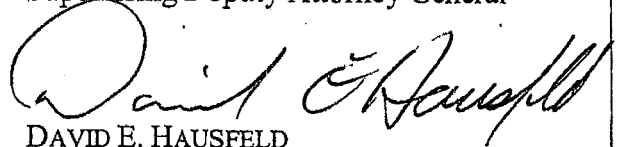
The foregoing Stipulated Settlement and Disciplinary Order is hereby respectfully submitted for consideration by the California Board of Accountancy of the Department of Consumer Affairs.

Dated:

8/24/12

Respectfully submitted,

KAMALA D. HARRIS  
Attorney General of California  
JAMES M. LEDAKIS  
Supervising Deputy Attorney General



DAVID E. HAUSFELD  
Deputy Attorney General  
*Attorneys for Complainant*

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**Exhibit A**

**Accusation No. AC-2011-8**

1 KAMALA D. HARRIS  
Attorney General of California  
2 JAMES M. LEDAKIS  
Supervising Deputy Attorney General  
3 DAVID E. HAUSFELD  
Deputy Attorney General  
4 State Bar No. 110639  
110 West "A" Street, Suite 1100  
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P.O. Box 85266  
6 San Diego, CA 92186-5266  
Telephone: (619) 645-2025  
7 Facsimile: (619) 645-2061  
*Attorneys for Complainant*

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9 **BEFORE THE**  
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12 **RICHARD GENSLEY BOYER**  
13 **1001 Damascus**  
14 **Costa Mesa, CA 92626**

**A C C U S A T I O N**

15 **Certified Public Accountant Certificate No.**  
16 **17438**

Respondent.

17  
18 Complainant alleges:

19 **PARTIES**

- 20 1. Patti Bowers (Complainant) brings this Accusation solely in her official capacity as  
21 the Executive Officer of the California Board of Accountancy, Department of Consumer Affairs.  
22 2. On or about April 21, 1972, the California Board of Accountancy issued Certified  
23 Public Accountant Certificate Number 17438 to Richard Gensley Boyer (Respondent). The  
24 Certified Public Accountant Certificate was in full force and effect at all times relevant to the  
25 charges brought herein and will expire on May 31, 2013, unless renewed.

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1       "(a) Conviction of any crime substantially related to the qualifications, functions and duties  
2 of a certified public accountant or a public accountant.

3       "...."

4       8.    Section 5106 states:

5  
6           A plea or verdict of guilty or a conviction following a plea of nolo  
7 contendere is deemed to be a conviction within the meaning of this article. The  
8 record of the conviction shall be conclusive evidence thereof. The board may  
9 order the certificate or permit suspended or revoked, or may decline to issue a  
10 certificate or permit, when the time for appeal has elapsed, or the judgment of  
11 conviction has been affirmed on appeal or when an order granting probation is  
12 made, suspending the imposition of sentence, irrespective of a subsequent order  
13 under the provisions of Section 1203.4 of the Penal Code allowing such person to  
14 withdraw his plea of guilty and to enter a plea of not guilty, or setting aside the  
15 verdict of guilty or dismissing the accusation, information or indictment.

#### 16                               REGULATORY PROVISIONS

17       9.    Title 16 of the California Code of Regulations, section 99, states, in pertinent part:

18  
19           For the purposes of denial, suspension, or revocation of a certificate or  
20 permit pursuant to Division 1.5 (commencing with Section 475) of the Business  
21 and Professions Code, a crime or act shall be considered to be substantially related  
22 to the qualifications, functions or duties of a certified public accountant or public  
23 accountant if to a substantial degree it evidences present or potential unfitness of a  
24 certified public accountant or public accountant to perform the functions  
25 authorized by his or her certificate or permit in a manner consistent with the public  
26 health, safety, or welfare. Such crimes or acts shall include but not be limited to  
27 those involving the following:

18                   (a) Dishonesty, fraud, or breach of fiduciary responsibility of any kind;

19                   ....

20                   (d) Violation of any of the provisions of Chapter 1, Division III of the  
21 Business and Professions Code or willful violation of any rule or regulation of the  
22 board.

#### 23                               COST RECOVERY

24       10.   Section 5107(a) of the Code states:

25           "The executive officer of the board may request the administrative law judge, as part of the  
26 proposed decision in a disciplinary proceeding, to direct any holder of a permit or certificate  
27 found to have committed a violation or violations of this chapter to pay to the board all reasonable  
28

1 costs of investigation and prosecution of the case, including, but not limited to, attorneys' fees.  
2 The board shall not recover costs incurred at the administrative hearing."

### 3 FACTS

4 11. On May 31, 2005, the CBA received a notice from Respondent of his criminal  
5 conviction on or about April 28, 2005. On or about August 6, 2004, in the United States District  
6 Court, Southern District of California, a Superseding Indictment was filed in Criminal Case No.  
7 01CR-2218, *United States of America v. Richard G. Boyer, et al.* Multiple counts were filed  
8 against Respondent including, conspiracy, mail fraud, wire fraud, money laundering conspiracy  
9 and income tax conspiracy.

10 12. It was alleged that Respondent was an officer, director, employee and or agent of  
11 Basic Research Corporation (BRC), and Advanced Technologies International, Ltd. (ATI). These  
12 two corporations, with their various principals and related corporations, including Aegean  
13 Management Services, Inplant Pallet Corporation and Britton Capital Corporation, entered into a  
14 scheme to impede and defeat the lawful functions of the Internal Revenue Service.

15 13. On or about April 14, 2006, in the United States District Court, Southern District of  
16 California, a judgment in Criminal Case No. 01CR-2218, was entered against Respondent.  
17 Respondent was found guilty on one count of income tax conspiracy (Count 27), a violation of  
18 Title 18, United States Code, section 371. The overt act committed by Respondent was that on or  
19 about October 17, 2000 he caused the preparation and filing of false, federal corporate income tax  
20 returns for Aegean Management Services for the years 1997, 1998 and 1999.

21 14. Respondent was sentenced to imprisonment with the United States Bureau of Prisons  
22 for a term of twelve (12) months and one day. Respondent was also ordered to pay a fine in the  
23 amount of \$5,000.00. Upon release from imprisonment, Respondent shall be on supervised  
24 release for a term of three (3) years.

### 25 CAUSE FOR DISCIPLINE

#### 26 (Criminal Conviction)

27 15. Respondent has subjected his license to disciplinary action for unprofessional conduct  
28 under Code sections 5100(a) and 490 in that he was convicted of the crime of income tax

1 conspiracy, in violation of Title 18, United States Code, section 371. This crime is substantially  
2 related to the qualifications, functions or duties of a licensee, as more particularly described in  
3 paragraphs 11 through 14, above.

4 PRAYER

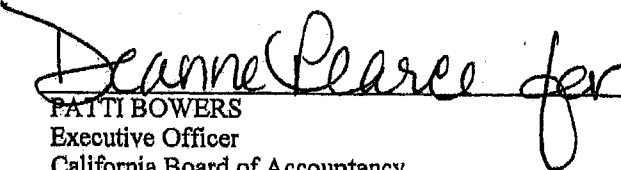
5 WHEREFORE, Complainant requests that a hearing be held on the matters herein alleged,  
6 and that following the hearing, the California Board of Accountancy issue a decision:

7 1. Revoking or suspending or otherwise imposing discipline upon Certified Public  
8 Accountant Certificate Number 17438, issued to Richard Gensley Boyer;

9 2. Ordering Richard Gensley Boyer to pay the California Board of Accountancy the  
10 reasonable costs of the investigation and enforcement of this case, pursuant to Business and  
11 Professions Code section 5107;

12 3. Taking such other and further action as deemed necessary and proper.  
13  
14

15 DATED: 2-16-12

  
PATTI BOWERS  
Executive Officer  
California Board of Accountancy  
Department of Consumer Affairs  
State of California  
Complainant

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